cessity, comfort or charity". *Held,* the operation of the show was not a work of necessity within the meaning of that word as employed in the statute. *Rosenbaum* v. *State,* (Ark., 1917), 199 S. W. 388.

In most jurisdictions statutes exist specifically prohibiting concerts, shows and other theatrical performances on Sunday. It has been held, however, that such statutes do not apply to moving picture shows. *People* v. *Hemleb,* 127 App. Div. 356. In the absence of such special statutes, the operation of theaters has been prevented under statutes similar to that involved in the instant case. *Quarles* v. *State,* 55 Ark. 10; *Topeka* v. *Crawford,* 78 Kan. 583. The same result has been reached with regard to moving picture shows. *State* v. *Ryan,* 80 Conn. 582; *Moore* v. *Owen,* 58 Misc. 332. In all these cases the courts have uniformly rejected the contention that such performances were works of necessity, and have professedly adhered to the classic definition evolved in *Flagg* v. *Inhabitants of Millbury,* 4 Cush. 243, to the effect that "a moral fitness or propriety of the work and labor done, under the circumstances of any particular case, may well be deemed a necessity within the statute." Whether, in view of the conditions existing in the present case, the labor came within the exception might be more open to question than the court is willing to admit. It must be remembered, however, that the construction and enforcement of these statutes depend in a large measure upon the state of public sentiment as to the strictness with which the Sabbath should be observed, and Arkansas has consistently adhered to a severe interpretation of their "blue laws". HARRIS, SUNDAY LAWS, §§ 98-119.

TAXATION—PUBLIC PURPOSE.—Respondent sought to recover taxes paid under protest, which had been assessed to it under a law for the partial support of mothers who are dependent upon their own efforts for the support of their children. Under the law, the child must be under fifteen years of age, living with the mother. The allowance is only to be given when by means of it the mother will be able to remain at home with her children. She must in the judgment of the county commissioners or juvenile court be a proper person for the bringing up of her children. And the allowance must be necessary to save the child or children from neglect. *Held,* that the tax was for a public purpose. *Denver & R. G. R. Co.* v. *Grand County,* (Utah, 1917), 170 Pac. 74.

Assumed powers of doubtful legality have gone unchallenged more often perhaps in this class of cases than in any other. 14 L. R. A. 474, note. In *Baltimore* v. *Keeley Institute of Maryland,* 81 Md. 106, taxation for treatment of habitual drunkards in a private institution was held constitutional. *Re House,* 23 Colo. 87, accord. *Wisconsin Keeley Institute Co.* v. *Milwaukee County,* 95 Wis. 153, *contra.* A tax for needy blind was held constitutional in *State ex rel.* v. *Edmondson,* 89 Ohio St. 351; but the law must insure the application of the money to the support of the individual or to prevent him from becoming a public charge or in some measure to control its use by him. *Davies* v. *Boyles,* 75 Ohio St. 114, 7 L. R. A. (N. S.), 1196. In *Hager* v. *Kentucky Children's Home Society,* 119 Ky. 235, an appropriation of public funds to be expended by a private corporation organized to provide homes

for destitute children was held not to be void as local or special legislation when it was for the benefit of all children of the class within the state generally. The case seems completely to cover the question here. The object of the statute in the principal case is clearly to provide for the welfare and training of the children. This has too long been a recognized public purpose to admit of doubt, and the question of whether the mother is as proper a guardian of the child as a corporation seems too close to admit of judicial doubt in determining the constitutionality of the tax. The case is undoubtedly stronger than those above, holding taxation for the cure of drunkards constitutional.

TRUSTS—WRONGDOER NOT PERMITTED TO PROFIT BY HIS CRIME—ESTATE BY ENTIRETIES.—One was seised of land by entireties with his wife. He murdered her and killed himself immediately afterwards. The wife's heirs brought suit in equity to have themselves declared owners of the land. The husband's heirs defended on the grounds that the murder was not committed with the intent to get the deceased's property, and that, as it passed by descent and not by will, the law should not deprive them of it. *Held,* plaintiff's prayer should be granted; one cannot profit by his own wrongdoing, whether he takes by descent or by will, and whether he commits the murder with the intent to enrich himself or with some other felonious design. *Van Alstyne* v. *Tuffy,* (N. Y., 1918), The Daily Record, Feb. 23, 1918.

Whether a slayer may take or keep the property of his victim has been much debated in the courts since *Owens* v. *Owens,* 100 N. C. 240 (decided in 1888), holding that he may, and *Riggs* v. *Palmer,* 115 N. Y. 506, which arose the following year, holding that he may not. The English courts have had no difficulty with the matter. The one who commits murder or manslaughter can get nothing, *Estate of Hall,* [1914] Pro. 1. The case of *In Re Houghton,* (1915), 2 Ch. 173, did allow an insane killer to inherit, but it is easily reconcilable on the facts, for the slayer was not brought to trial, but was placed in an insane asylum, and Joyce, J., who wrote the decision, says, that even "if he had been found guilty of the act, he would not have been found guilty of any offense." The Roman law origin of the doctrine that the slayer shall not take, and its development in modern times, are treated of in 7 MICH. L. REV., 160; and in 13 MICH. L. REV., 336. New York has steadfastly held this view since *Riggs* v. *Palmer, supra,* though it is not the weight of authority in the United States. The New York Surrogate Court, in *Matter of Wolf,* 88 Misc. (N. Y.) 433, ventured the opinion that unless the death were caused with intent to profit, the laws of succession should not be interfered with. That decision is expressly repudiated in the principal case. Tennessee follows the general doctrine of *Riggs* v. *Palmer.* See *Box* v. *Lanier,* 112 Tenn. 393. But in a case exactly like the principal case, it allowed the husband's heirs to take the land which had been held by entireties, on the reasoning that persons so seised are seised *per tout et non per my,* and that to take the property from the survivor would be to exact a forfeiture on commission of a crime, which it could not countenance; *Beddingfield*